

# STATE BOARD OF EQUALIZATION

January 2021						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April 2021						
S	M	T	W	T	F	S
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

July 2021						
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

October 2021						
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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February 2021						
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28						

May 2021						
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23	24	25	26	27	28	29
30	31					

August 2021						
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29	30	31				

November 2021						
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28	29	30				

March 2021						
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28	29	30	31			

June 2021						
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20	21	22	23	24	25	26
27	28	29	30			

September 2021						
S	M	T	W	T	F	S
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26	27	28	29	30		

December 2021						
S	M	T	W	T	F	S
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26	27	28	29	30	31	

2021

## DUE DATES FOR FILING APPEAL PETITIONS TO THE COUNTY OR STATE BOARD

### January 15<sup>th</sup>

Direct appeals of values established by Department of Taxation and certified by Nevada Tax Commission for properties on the centrally-assessed roll must be filed by 5 p.m. to the State Board of Equalization. *NAC 361.7012(5)*

Appeals of values established by County Assessors for locally-assessed properties on the secured roll must be filed to the appropriate County Board of Equalization. *NRS 361.340(11); NRS 361.356(1)(a); NRS 357(1)(a)*

Appeals of values established by County Assessors for locally-assessed properties placed on the unsecured roll after May 1 and on or before December 15 must be filed to the appropriate County Board of Equalization. *NRS 361.356(1)(b) or NRS 361.357(1)(b)*

Appeals of the determination of use and agricultural use assessment or open-space use assessment placed on the secured roll or on the unsecured roll on or after July 1 and before December 16 must be filed to the appropriate County Board of Equalization. *NRS 361A.160 or 361A.240.*

Claims for exemption of property from property taxes denied by the county assessor may be filed with the appropriate County Board of Equalization on or before January 15<sup>th</sup>. *NRS 361.155(6)*

**February 28<sup>th</sup>** County Board of Equalization session closes. *NRS 361.340(11)*

### March 10<sup>th</sup>

Appeals of decisions of a County Board of Equalization must be filed to the State Board on or before March 10.

**May 15<sup>th</sup>** Direct appeals of values of property placed on the unsecured roll after December 15 but before April 30 must be filed to the State Board on or before May 15. *NRS 361.360(3).*

### May 20<sup>th</sup> Net Proceeds and Minerals

**May 30<sup>th</sup>** Amended net proceeds returns (falls on a Saturday, therefore deadline moves to June 1<sup>st</sup>)

Appeals of net proceeds of minerals certifications by Department of Taxation must be appealed within 30 days after certification, which is generally April 20<sup>th</sup>. *NRS 362.135(1); NRS 362.130 (2)(a) or April 30<sup>th</sup> for amended returns. NRS 362.130(2)(b)*

**July 15<sup>th</sup>** Direct appeals of the determination of use and agricultural use assessment or open-space use assessment placed on the secured roll or on the unsecured roll on or after December 16 and before July 1 must be filed to the State Board on or before July 15. *NRS 361A.160 or 361A.240.*

**November 1<sup>st</sup>** State Board of Equalization session closes. *NRS 361.380(1)*